

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 528 – HB 542

April 13, 2015

SUMMARY OF ORIGINAL BILL: Authorizes any Tennessee resident who has been residing outside of the United States due to employment to ship any wine purchased while residing outside the U.S. to this state.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue – \$63,200/FY15-16/ABC Fund
\$1,900/FY15-16/General Fund
\$25,000/FY16-17 and Subsequent Years/ABC Fund
\$700/FY16-17 and Subsequent Years/General Fund

Increase Local Revenue – \$400/FY15-16
\$200/FY16-17 and Subsequent Years

SUMMARY OF AMENDMENT (006311): Deletes the authorization established by the original bill. Authorizes a restaurant meeting certain requirements in Davidson County to obtain a license for retail sales of alcoholic beverages.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

**Increase State Revenue – \$300/One-Time/ABC Fund
\$900/Recurring/ABC Fund**

Assumptions for the bill as amended:

- The Alcoholic Beverage Commission (ABC) estimates that one restaurant will obtain a license to sell alcoholic beverages for off-premises consumption. This license will be issued in addition to the currently held restaurant license.
- There is a one-time application fee of \$300 and a recurring license fee of \$850, payable to the ABC Fund.
- Any increase in statewide sales of alcohol is estimated to be not significant. As a result any increase in state or local tax collections will be not significant.
- No additional personnel or resources will be required by the ABC.

CERTIFICATION:

SB 528 – HB 542

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding". The signature is written in a cursive, flowing style with a large initial 'J' and 'S'.

Jeffrey L. Spalding, Executive Director

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